

NOT VOTING—25

Baca	Evans	Meehan
Bilirakis	Gohmert	Northup
Boehrlert	Gordon	Oxley
Buyer	Istook	Payne
Carson	Jones (NC)	Salazar
Clay	Lewis (GA)	Solis
Coble	Linder	Stark
Davis, Jo Ann	Marchant	
Deal (GA)	McKinney	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised there are 2 minutes remaining in this vote.

□ 2341

So (two-thirds of those voting having responded in the affirmative) the rules were suspended and the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and include extraneous material on the subject of the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

ESTATE TAX AND EXTENSION OF TAX RELIEF ACT OF 2006

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 966, I call up the bill (H.R. 5970) to amend the Internal Revenue Code of 1986 to increase the unified credit against the estate tax to an exclusion equivalent of \$5,000,000, to repeal the sunset provision for the estate and generation-skipping taxes, and to extend expiring provisions, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The text of H.R. 5970 is as follows:

H.R. 5970

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the “Estate Tax and Extension of Tax Relief Act of 2006”.

(b) REFERENCE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

TITLE I—REFORM AND EXTENSION OF ESTATE TAX AFTER 2009

Sec. 101. Reform and extension of estate tax after 2009.

Sec. 102. Unified credit increased by unused unified credit of deceased spouse.

TITLE II—EXTENSION AND EXPANSION OF CERTAIN TAX RELIEF PROVISIONS

Subtitle A—Extension and Modification of Certain Provisions

Sec. 201. Deduction for qualified tuition and related expenses.

Sec. 202. Extension and modification of new markets tax credit.

Sec. 203. Election to deduct State and local general sales taxes.

Sec. 204. Extension and modification of research credit.

Sec. 205. Work opportunity tax credit and welfare-to-work credit.

Sec. 206. Election to include combat pay as earned income for purposes of earned income credit.

Sec. 207. Extension and modification of qualified zone academy bonds.

Sec. 208. Above-the-line deduction for certain expenses of elementary and secondary school teachers.

Sec. 209. Extension and expansion of expensing of brownfields remediation costs.

Sec. 210. Tax incentives for investment in the District of Columbia.

Sec. 211. Indian employment tax credit.

Sec. 212. Accelerated depreciation for business property on Indian reservations.

Sec. 213. Fifteen-year straight-line cost recovery for qualified leasehold improvements and qualified restaurant property.

Sec. 214. Cover over of tax on distilled spirits.

Sec. 215. Parity in application of certain limits to mental health benefits.

Sec. 216. Corporate donations of scientific property used for research and of computer technology and equipment.

Sec. 217. Availability of medical savings accounts.

Sec. 218. Taxable income limit on percentage depletion for oil and natural gas produced from marginal properties.

Sec. 219. American Samoa economic development credit.

Sec. 220. Restructuring of New York Liberty Zone tax credits.

Sec. 221. Extension of bonus depreciation for certain qualified Gulf Opportunity Zone property.

Sec. 222. Authority for undercover operations.

Sec. 223. Disclosures of certain tax return information.

Subtitle B—Other Provisions

Sec. 231. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.

Sec. 232. Credit for prior year minimum tax liability made refundable after period of years.

Sec. 233. Returns required in connection with certain options.

Sec. 234. Partial expensing for advanced mine safety equipment.

Sec. 235. Mine rescue team training tax credit.

Sec. 236. Whistleblower reforms.

Sec. 237. Frivolous tax submissions.

Sec. 238. Addition of meningococcal and human papillomavirus vaccines to list of taxable vaccines.

Sec. 239. Clarification of taxation of certain settlement funds made permanent.

Sec. 240. Modification of active business definition under section 355 made permanent.

Sec. 241. Revision of State veterans limit made permanent.

Sec. 242. Capital gains treatment for certain self-created musical works made permanent.

Sec. 243. Reduction in minimum vessel tonnage which qualifies for tonnage tax made permanent.

Sec. 244. Modification of special arbitrage rule for certain funds made permanent.

Sec. 245. Great Lakes domestic shipping to not disqualify vessel from tonnage tax.

Sec. 246. Use of qualified mortgage bonds to finance residences for veterans without regard to first-time homebuyer requirement.

Sec. 247. Exclusion of gain from sale of a principal residence by certain employees of the intelligence community.

Sec. 248. Treatment of coke and coke gas.

Sec. 249. Sale of property by judicial officers.

Sec. 250. Premiums for mortgage insurance.

Sec. 251. Modification of refunds for kerosene used in aviation.

Sec. 252. Deduction for qualified timber gain.

Sec. 253. Credit to holders of rural renaissance bonds.

Sec. 254. Restoration of deduction for travel expenses of spouse, etc. accompanying taxpayer on business travel.

Sec. 255. Technical corrections.

TITLE III—SURFACE MINING CONTROL AND RECLAMATION ACT AMENDMENTS OF 2006

Sec. 301. Short title.

Subtitle A—Mining Control and Reclamation

Sec. 311. Abandoned Mine Reclamation Fund and purposes.

Sec. 312. Reclamation fee.

Sec. 313. Objectives of Fund.

Sec. 314. Reclamation of rural land.

Sec. 315. Liens.

Sec. 316. Certification.

Sec. 317. Remining incentives.

Sec. 318. Extension of limitation on application of prohibition on issuance of permit.

Sec. 319. Tribal regulation of surface coal mining and reclamation operations.

Subtitle B—Coal Industry Retiree Health Benefit Act

Sec. 321. Certain related persons and successors in interest relieved of liability if premiums prepaid.

Sec. 322. Transfers to funds; premium relief.

Sec. 323. Other provisions.

TITLE IV—INCREASE IN MINIMUM WAGE

Sec. 401. Minimum Wage.

Sec. 402. Tipped Wage Fairness.

TITLE I—REFORM AND EXTENSION OF ESTATE TAX AFTER 2009

SEC. 101. REFORM AND EXTENSION OF ESTATE TAX AFTER 2009.

(a) RESTORATION OF UNIFIED CREDIT AGAINST GIFT TAX.—Paragraph (1) of section 2505(a) (relating to general rule for unified credit against gift tax), after the application of subsection (g), is amended by striking “(determined as if the applicable exclusion amount were \$1,000,000)”.

(b) EXCLUSION EQUIVALENT OF UNIFIED CREDIT INCREASED TO \$5,000,000.—Subsection (c) of section 2010 (relating to unified credit against estate tax) is amended to read as follows:

“(c) APPLICABLE CREDIT AMOUNT.—

“(1) IN GENERAL.—For purposes of this section, the applicable credit amount is the amount of the tentative tax which would be determined under the rate schedule set forth